Attorney Docket No. 9276-3

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Duncan et al; Application No.: 10/726,820 Group Art Unit: 3636 Confirmation No.: 4109

Filed:

December 2, 2003

Examiner: Stephen D. Adamo

For:

SOFA AND METHOD OF MANUFACTURING SAME

Date: March 14, 2005

MAIL STOP AMENDMENT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Transmitted herewith is an AMENDMENT in the above-identified patent application.

Applicant claims small entity status. See 37 CFR §1.27.

No additional fee is required.

The fee has been calculated as shown below:

(COL. 1)		(COL. 2)	(COL. 3)	SMALL ENTITY		OTHER THAN A SMALL ENTITY	
	Claims Remaining After Amendment	Highest Number Previously Paid For	Present Extra	RATE	ADDIT. FEE	OR RATE	ADDIT. FEE
Total	31	33	= 0	x 25=	\$	x 50=	\$.00
Indep	26	28	= 0	x100=	\$	x200=	\$.00
FIRST PRESENTATION OF MULTIPLE DEP. CLAIM				+180=	\$	+360=	\$
				Total Add. Fe	e \$	OR Total	\$.00

If the entry in Col. 1 is less than the entry in Col. 2, write "0" in Col. 3.

If the "Highest Number Previously Paid For" IN THIS SPACE is less than 20, write "20" in this space.

If the "Highest Number Previously Paid For" IN THIS SPACE is less than 3, write "3" in this space. The "Highest Number Previously Paid For" (Total or Independent) is the highest number found from the equivalent box in Col. 1 of a prior Amendment or the number of claims originally filed.

Appli	ney Docket No.: 9276-3 ication No.: 10/726,820 : December 2, 2003					
	Please charge my Deposit Account No. 50-0220 in the amount of \$ for					
	A check in the amount \$ to cover is enclosed.					
\boxtimes	The Commissioner is hereby authorized to charge the appropriate fees associated with this communication or credit any overpayment to Deposit Account No. 50-0220.					
	Respectfully submitted, James R. Cannon Registration No. 35,839					
Post (Ralei	s Bigel Sibley & Sajovec, P.A. Office Box 37428 gh, NC 27627 phone (919) 854-1400					

Facsimile (919) 854-1401

CERTIFICATE OF MAILING UNDER 37 C.F.R. § 1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: MAIL STOP AMENDMENT, Commissioner for Patents, P.O. Box 1450, Alexandria, VA, 22313-1450, on March 14, 2005.

<u>PATENT</u>

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: Duncan et al;

Application No.: 10/726,820 Group Art Unit: 3636

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For: SOFA AND METHOD OF MANUFACTURING SAME

Date: March 14, 2005

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO OFFICIAL ACTION DATED 15 SEPTEMBER 2004

Sir:

This paper is in response to the outstanding Office Action dated 15 September 2004 (the Action). Please amend the above-identified application pursuant to the New Revised Format provisions as provided by the Official Gazette.

If any extension of time for the accompanying response or submission is required, Applicant requests that this be considered a petition therefor. The Commissioner is hereby authorized to charge any additional fee, which may be required, or credit any refund, to our Deposit Account No. 50-0220.

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 below.

Remarks begin on page 8 below.